IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Alan C. Wendt et al.

Application No. 10/810,787 Examiner: Forrest M. Phillips

Filed: March 26, 2004 Art Unit: 2837

Title: FIBROUS FACED CEILING PANEL

RESPONSE TO OFFICE ACTION OF JANUARY 22, 2007

Mail Stop Amendment Commissioner for Patents Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office action mailed January 22, 2007, please amend the above-identified application as follows:

- 1. **Amendments to the Claims** begin on page 2 of this paper.
- 2. **Remarks** begin on page 9 of this paper.